
Appendix I—Significant Audits from Prior Reports

Under the Agency audit management decision process, the GSA Office of the Chief Financial Officer, Office of the Controller, is responsible for tracking the implementation of audit recommendations after a management decision has been reached. That office furnished the following status information.

Nineteen audits highlighted in prior Reports to the Congress have not yet been fully implemented; all are being implemented in accordance with currently established milestones.

Access to Building Design Plans

Period First Reported: October 1, 1998 to March 31, 1999

The review focused on the accessibility to the general public of building plans. The report contained two recommendations; one has been implemented.

The remaining recommendation involves sharing the results of the review with appropriate Agency officials. It is scheduled for completion by January 15, 2000.

Building Income Statement Reliability

Period First Reported: October 1, 1998 to March 31, 1999

The review assessed regional general and administrative expense details. The report contained two recommendations; one has been implemented.

The remaining recommendation involves verifying the accuracy of income statement data. It is scheduled for completion by January 15, 2000.

Costly Lease Space Alterations

Period First Reported: October 1, 1998 to March 31, 1999

The review evaluated documentation used to substantiate the pricing of change orders associated with a new lease build-out. The report contained three recommendations; none has been implemented.

The recommendations include re-emphasizing the importance of complete and accurate documentation; ensuring that documents are prepared on time and properly dated; and establishing a firm source of funding for any change order. They are scheduled for completion by October 15, 1999.

Initiatives to Improve Space Alterations

Period First Reported: October 1, 1998 to March 31, 1999

The review assessed GSA's information system designed to manage vacant space. The report contained three recommendations; none has been implemented.

The recommendations include reevaluating the program performance measures; standardizing data requirements; and providing customers with timely billings and ensuring timely recovery of funds. They are scheduled for completion between March 15, 2000 and June 15, 2000.

Security Standards for New Buildings

Period First Reported: October 1, 1998 to March 31, 1999

The review evaluated security standards for new and renovated Federal buildings. The report contained two recommendations; neither has been implemented.

The recommendations include developing a policy that defines roles and responsibilities of individuals involved in enhanced building standards, and creating security standards for newly acquired leased space. They are scheduled for completion by January 15, 2000.

Controls over Direct Building Costs

Period First Reported: October 1, 1998 to March 31, 1999

The review focused on the controls over building financial statements. The report contained four recommendations; three have been implemented.

The remaining recommendation involves issuing instructions clarifying GSA's capitalization policies. It is scheduled for completion by October 15, 1999.

Year 2000 Conversion Efforts

Period First Reported: October 1, 1998 to March 31, 1999

The review focused on GSA's efforts to convert its National Electronic Accounting and Reporting system to be Y2K compliant. The report contained five recommendations; four have been implemented.

Appendix I—Significant Audits from Prior Reports

The remaining recommendation involves ensuring that all data exchanges will operate correctly. It is scheduled for completion by November 15, 1999.

Security Enhancements in Federal Buildings

Period First Reported: April 1, 1998 to September 30, 1998

The review evaluated GSA's program for upgrading security in Federal buildings. The report contained six recommendations; four have been implemented.

The remaining recommendations involve establishing an inventory over x-ray units and portable equipment, and tracking and reporting cost data for future counter-measures. They are both scheduled for completion by January 15, 2000.

Travel Management Program Funding Fee

Period First Reported: April 1, 1998 to September 30, 1998

The review assessed GSA's Travel Management Program funding fee. The report contained seven recommendations; four have been implemented.

The remaining recommendations include combining two forms into one; developing a database; and establishing one industrial funding fee for all customers. They are scheduled for completion between October 15, 1999 and January 15, 2000.

Electronic Commerce Shopping

Period First Reported: April 1, 1998 to September 30, 1998

The review assessed GSA's efforts to place four million items on the GSA Advantage system. The report contained five recommendations; four have been implemented.

The remaining recommendation involves developing a plan to achieve the project's objectives. It is scheduled for completion by November 15, 1999.

Information Systems Security

Period First Reported: April 1, 1998 to September 30, 1998

The review assessed the security measures of six major Internet and Intranet GSA applications. The report contained four recommendations; one has been implemented.

The remaining recommendations include establishing an Information Technology (IT) Security Program; specifying roles and responsibilities for systems to ensure security; and basing IT security decisions on risk assessments. They are scheduled for completion between November 15, 1999 and January 15, 2000.

Agency Conferences Management

Period First Reported: April 1, 1998 to September 30, 1998

The review focused on the controls over Agency conference site selections and expenditures. The report contained four recommendations; three have been implemented.

The remaining recommendation involves documentation relative to the conference, attendees, alternative sites, costs, and appropriate approval. It is scheduled for completion by October 15, 1999.

IMPAC Credit Card Program

Period First Reported: October 1, 1997 to March 31, 1998

The evaluation focused on the controls over the use of the International Merchant Purchase Authorization Cards (IMPAC) for small purchases. The report contained four recommendations; one has been implemented.

The remaining recommendations include improving management controls; developing a review program of card practices and transactions; and providing training. They are scheduled for completion between October 15, 1999 and December 15, 1999.

Appendix I—Significant Audits from Prior Reports

Megacenter Dispatch Services

Period First Reported: October 1, 1997 to March 31, 1998

The review focused on GSA's plans to consolidate security control centers into four megacenters. The report contained four recommendations; none has been implemented.

The recommendations include developing alternate access procedures; developing contingency plans to continue the dispatch function during natural disasters; upgrading alarm systems; and implementing a preventive alarm maintenance program. They are scheduled for completion by June 15, 2000.

Contract Workload Management

Period First Reported: October 1, 1997 to March 31, 1998

The review identified opportunities for improving workload management. The report contained one recommendation; it has not yet been implemented.

The recommendation involves the need to automate key activities of the contracting process. It is scheduled for completion by December 15, 2000.

Federal Protective Service Investigation Office

Period First Reported: April 1, 1997 to September 30, 1997

The evaluation focused on a review of the Federal Protective Service's criminal investigation activities. The report contained five recommendations; three have been implemented.

The remaining recommendations include establishing measurable performance standards and improving program accountability. They are scheduled for completion by January 15, 2000.

Administration of Real Estate Taxes

Period First Reported: April 1, 1997 to September 30, 1997

The review examined the real estate tax administration of GSA's leases. The report contained two recommendations; one has been implemented.

The remaining recommendation involves modifying contract procedures to ensure the Government receives its share of reductions in real estate taxes. While all pertinent actions have been taken, it remains open until all recovery actions are completed. It is scheduled for completion by November 15, 1999.

Debarment Program

Period First Reported: October 1, 1996 to March 31, 1997

The review identified opportunities for improving the Debarment Program. The report contained two recommendations; one has been implemented.

The remaining recommendation involves modifying the new contractor information system and is scheduled for completion by January 15, 2000.

Aircraft Management

Period First Reported: October 1, 1995 to March 31, 1996

The review identified opportunities for improving GSA's program to assist civilian agencies with the management and cost-effectiveness of their aircraft operations. The report contained five recommendations; four have been implemented.

The remaining recommendation concerns the identification of aircraft data necessary for making informed decisions and is scheduled for completion by October 15, 1999.

Appendix II—Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
<i>(Note: Because some audits pertain to contracting award or actions which have not yet been completed, the financial recommendations to these reports are not listed in this Appendix.)</i>				
FSS Management Consulting Reviews				
05/21/99	A995197	Management Consulting Review of California State Agency for Surplus Property Reporting of Donated Property Requested, Received, and Distributed to Donees		
PBS Internal Audits				
04/13/99	A995112	Review of Intrabudget Activity Authorizations in Region 2		
04/20/99	A995095	Audit of National Capital Region Antenna Program		
04/21/99	A995160	Review of Asbestos Abatement Practices, Theodore Levin U.S. Courthouse, Michigan Property Management Center, Detroit, Michigan		
04/30/99	A995160	Review of Elevator Maintenance Contract, Patrick V. McNamara Federal Building, Michigan Property Management Center, Detroit, Michigan		
05/11/99	A995131	Review of Region 7 Lease Termination and Buyout Procedures		
05/12/99	A83608	PBS Is Faced with Critical Decisions in Assessing the Future of Its Electronic Acquisition System		
06/07/99	A995175	Alert Report on Security Guard Background Checks		
06/08/99	A995198	Alert Report on Security at the Ronald Reagan Building		
06/10/99	A995160	Review of Plumbing Maintenance Practices, Immigration and Naturalization Service Building, Michigan Property Management Center, Detroit, Michigan		

Appendix II–Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
07/02/99	A995160	Review of the Elevator Maintenance Contract, Charles Chamberlain Post Office and Federal Building, Michigan Property Management Center		
07/09/99	A83610	Audit of Progress Made in Converting GSA's Public Buildings Service Computer Systems to Operate in the Year 2000		
08/20/99	A995121	Review of Lease Administration, Northwest/Arctic Region		
08/20/99	A995160	Review of Asbestos Abatement Practices, Gerald R. Ford Federal Building and Courthouse, Michigan Property Management Center		
08/23/99	A995146	Review of the National Capital Region's Public Buildings Service Reorganization		
08/30/99	A995125	Review of Small Purchases, Federal Protective Service, Public Buildings Service, Pacific Rim Region		
09/07/99	A995108	Management Control Review: Public Buildings Service, Property Management Operations and Maintenance Contracts		
09/07/99	A995172	Review of the Proposed Sale of the George W. Whitehurst Federal Building to the City of Fort Myers, Florida		
09/10/99	A995174	Audit of National Capital Region Fire Safety Program		
09/28/99	A995021	Audit of Management Controls for Non-Recurring Reimbursable Work Authorizations		
09/28/99	A995030	Audit of Third Party Liability for the Cost of Hazardous Waste Removal, New Boston Federal Courthouse		
09/29/99	A995193	Audit of Courthouse Construction and Contracting Practices		
09/30/99	A995172	Review of Public Buildings Service, Property Disposal Transfers		

Appendix II—Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
09/30/99	A995204	Audit of the National Capital Region Outleasing Program		
<i>PBS Contract Audits</i>				
04/01/99	A995182	Preaward Audit of Architect and Engineering Services Contract: Staunton Chow Engineers, P.C., Solicitation Number GS-02P-98-PLD-0015(N)		
04/13/99	A80309	Postaward Audit of Change Order Costs: The Clark Construction Group, Inc., Contract Number GS02P94CUC0039(N)		
04/29/99	A995178	Postaward Audit of Liability Insurance Costs: Six World Trade Center, New York, NY, Lease Number GS-02B-15370		
04/30/99	A995176	Preaward Audit of a Claim: Honeywell Inc., Subcontractor to Reliable Contracting Inc., Contract Number GS-02P-91-CUC-0045(N)		
05/05/99	A995151	Preaward Audit of Supplemental Architect and Engineering Services Contract: Wank Adams Slavin Associates, Solicitation Number GS-02P-98-PLD-0015(N)		
05/06/99	A995219	Preaward Audit of Small Business Administration 8(A) Pricing Proposal: Intersteel, Inc., Solicitation Number GS-04P-99-RBC-0028		
05/10/99	A995207	Audit of Recoverable Costs - FY 1997: Six World Trade Center, New York, NY, Lease Number GS-02B-15370		\$46,683
05/20/99	A995187	Preaward Audit of Sole Source Contract: Permanent Solution Industries, Inc., Solicitation Number GS-11P99ZGC0041		
06/07/99	A995232	Preaward Audit of Cost Accounting Standards Disclosure Statement for Caddell Construction Company, Solicitation Number GS-04P-99-EXC-0011		

Appendix II–Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
06/15/99	A995206	Audit of Recoverable Costs - FY 1995: Six World Trade Center, New York, NY, Lease Number GS-02B-15370		
06/18/99	A995220	Audit of Claim for Increased Costs: PM Realty Group, Ltd., Contract Number GS05P96GAC0187		
06/21/99	A995189	Preaward Audit of Cost or Pricing Data: A. Arnold & Associates, Inc., Solicitation Number GS06P99GYC0005(N)		
06/23/99	A995222	Preaward Audit of Cost or Pricing Data: Meyer, Scherer & Rockcastle, Ltd., Solicitation Number GS06P98GZC0514		
06/24/99	A995231	Audit of Small Business Subcontracting Plan: Rael Automatic Sprinkler Company, Inc., Contract Number GS-02P-95-DTC-0014(N)		\$230,539
06/25/99	A995250	Preaward Audit of Architect and Engineering Services Contract: Witsell, Evans & Rasco, P.A., Solicitation Number GS-07P-99-UTC-0002		
07/07/99	A995209	Audit of Claim for Increased Costs: The Spector Group, Contract Number GS-02P-92CUC0029(N)		
07/07/99	A995249	Audit of Small Business Subcontracting Plan: L. Martone and Sons, Inc., Contract Number GS-02P-95-DTC-0014(N)		\$126,218
07/09/99	A995230	Preaward Audit of Claim for Increased Costs: Howard Needles Tammen & Bergendoff, Contract Number GS-11P90EGC0142		
07/12/99	A995247	Preaward Audit of Architect and Engineering Services Contract: RTKL Associates, Inc., Solicitation Number GS-07P-99-UTC-0002		
07/29/99	A995260	Preaward Audit of Cost or Pricing Data: Marquez Constructors, Inc., Solicitation Number GS-08P-99-JBC-0056		

Appendix II—Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
08/11/99	A995279	Preaward Audit of Small Business Administration 8(A) Pricing Proposal: IOCAD Engineering Services, Inc., Solicitation Number GS-04P-99-CXD-0004		
09/02/99	A995297	Preaward Audit of Cost or Pricing Data: Woodard Contract LLC, Subcontractor to Niehaus Construction, Inc./Interior Construction, Solicitation Number GS06P99GZC0302		
09/09/99	A995294	Preaward Audit of Cost Accounting Standards Disclosure Statement for Beers Construction Company, Solicitation Number GS-04P-99-EXC-0019		
09/29/99	A995265	Audit of Claim for Increased Costs: Marino Construction Company, Inc., Contract Number GS05P90GBC0101, Phase II		
09/30/99	A995285	Audit of Claim for Increased Costs: Marino Construction Company, Inc., Contract Number GS05P90GBC0213, Phase III		

FSS Internal Audits

05/11/99	A995181	Review of the Purchase and Utilization of Alternative Fuel Vehicles in the Greater Southwest Region		
05/28/99	A83309	Audit of the Federal Supply Service's Industrial Funding Fee for the Schedules Program		
06/08/99	A83610	Audit of Progress Made in Converting GSA's Federal Supply Service Computer Systems to Operate in the Year 2000		
06/21/99	A995152	Review of Puerto Rico Fuel Tax Issue		
08/23/99	A81804	Review of Federal Supply Schedule 75-III-A Next-Day Desktop Delivery of Office Products		
08/26/99	A995191	Review of Operations of FSS's Hardware and Appliances Center		

Appendix II–Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
09/13/99	A995261	Audit of the Federal Personal Property Donation Program, State of Louisiana		
09/14/99	A995203	Review of Southwestern Distribution Center Warehouse 9 Improvements		
09/21/99	A80305	Preventative Audit: Federal Supply Service, Waltham Fleet Management Center		
09/22/99	A995307	Review of Personal Property Transfer, Sale, and Disposal Procedures		
FSS Contract Audits				
04/30/99	A995195	Audit of Termination Proposal: LHB Industries, Agreement Number GS-10F-40335		
05/28/99	A995143	Postaward Survey of Multiple Award Schedule Contract: In Focus Systems, Inc., Contract Number GS-35F-4138D for the Interim Period November 1, 1997 to April 30, 1998		
06/07/99	A995214	Limited Scope Postaward Audit of the Industrial Funding Fee Submitted Under Multiple Award Schedule Contract Number GS-29F-0232D: Open Plan Systems, Inc.		
06/08/99	A995192	Limited Postaward Audit of Multiple Award Schedule Contract for the Period April 1, 1997 Through February 28, 1999: Danka Office Imaging Company, Contract Number GS-26F-1018B		\$152,751
06/15/99	A42113	Postaward Audit of Multiple Award Schedule Contract: Herman Miller Inc., Contract Number GS-00F-07000		\$15,021,402
06/15/99	A995171	Audit of Incurred Costs: Niagara Mohawk Power Corporation, Contract Numbers EMN-1999-MO-2032 & EMN-1999-MO-2036		
06/22/99	A995164	Preaward Audit of Multiple Award Schedule Contract: Compaq Computer Corporation, Extension to Contract Number GS-35F-4544G		

Appendix II—Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
06/30/99	A995235	Preaward Audit of Multiple Award Schedule Contract: Contract Decor, Inc., Contract Number GS-03F-6006D, Modification Number SP04, for the Period July 1, 1999 to June 30, 2004		
07/12/99	A995253	Preaward Audit of Multiple Award Schedule Contract: Aladdin Temp-Rite, LLC, Solicitation Number 7FXG-Y8-97-7354-B		
07/29/99	A995239	Preaward Review of Multiple Award Schedule Contract for the Extension Period July 1, 1999 Through June 30, 2004: Thomas W. Raftery, Inc., Contract Number GS-03F-6019D		
07/30/99	A995149	Audit of Incurred Costs: Northeast Utilities Service Company, Contract Numbers EMN-1999-MO-2032 & EMN-1999-MO-2036		
07/30/99	A995173	Audit of Incurred Costs: Duke Engineering & Services, Contract Numbers EMR-1999-MO-2032 & EMN-1999-MO-2036		
07/30/99	A995240	Preaward Audit of Multiple Award Schedule Contract for the Extension Period July 1, 1999 Through June 30, 2004: Wythe Contract Sales Company - BEI, Contract Number GS-03F-6004D		
08/12/99	A995215	Audit of Incurred Costs: KeySpan Energy, Contract Numbers EMN-1999-MO-2032 & EMN-1999-MO-2036		
08/12/99	A995236	Preaward Audit of Multiple Award Schedule Contract: Fabricare Draperies, Inc., Contract Number GS-03F-5116C		
08/19/99	A41245	Postaward Audit of Multiple Award Schedule Contract: Neotronics of North America, Incorporated, Contract Number GS-00F-2304A		\$432,301
08/20/99	A995202	Postaward Survey of Multiple Award Schedule Contract: ACMA Computers, Inc., Contract Number GS-35F-4591G for the Interim Period September 1, 1998 Through February 28, 1999		

Appendix II–Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
08/20/99	A995234	Postaward Survey of Multiple Award Schedule Contract: Sentrol, Incorporated, Contract Number GS-07F-8791D for the Interim Period May 1, 1998 to October 31, 1998		
08/20/99	A995241	Preaward Audit of Multiple Award Schedule Contract: Dec Art Designs, Inc., Contract Number GS-03F-5106C		
08/25/99	A21548	Postaward Audit of Multiple Award Schedule Contract: Precision Manufacturing, Inc., Contract Number GS-00F-02388 for the Period April 1, 1988 Through March 31, 1991		\$1,333,914
8/25/99	A995212	Limited Scope Postaward Audit of Multiple Award Schedule Contract for the Period September 20, 1995 Through March 31, 1999: Millipore Corporation, Contract Number GS-24F-1501C		
08/31/99	A995238	Preaward Audit of Multiple Award Schedule Contract: ADM International, Inc., Contract Number GS-03F-6008D		
09/09/99	A82457	Postaward Audit of Multiple Award Schedule Contract: Advanced Logic Research, Inc., Contract Numbers GS-00K-93-AGS-6261 and GS-35F-3006D for the Period April 1, 1993 Through March 31, 1998		\$607,725
09/09/99	A995283	Preaward Review of Multiple Award Schedule Contract: National Education Training Group, Inc., Contract Number GS-02B-22885		
09/10/99	A60942	Postaward Audit of Multiple Award Schedule Contract: Datacard Corporation, Contract Number GS-00F-7173A for the Period July 31, 1992 Through June 30, 1995		\$780,235
09/10/99	A995225	Postaward Audit of Multiple Award Schedule Contract: Millipore Corporation, Contract Number GS-24F-1338C for the Interim Period May 1, 1995 Through March 31, 1999		\$8,317

Appendix II—Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
09/15/99	A52534	Postaward Audit of Multiple Award Schedule Contract: Intermec Corporation, Contract Number GS00K91AGS5288		\$262,041
09/15/99	A52565	Postaward Audit of Multiple Award Schedule Contract: Intermec Corporation, Contract Number GS00K91AGS5288 (PS01)		\$800,137
09/15/99	A52566	Postaward Audit of Multiple Award Schedule Contract: Intermec Corporation, Contract Number GS00K91AGS5288 (PS02)		\$1,603,980
09/20/99	A995237	Preaward Audit of Multiple Award Schedule Contract Extension: Stan Schwartz Associates, Inc. dba Skyline Mills, Contract Number GS-03F-6018D		
09/21/99	A995316	Limited Scope Postaward Audit of Contract Billings: Stan Schwartz Associates, Inc. dba Skyline Mills, Contract Number GS-03F-6018D		\$5,717
09/23/99	A995296	Preaward Audit of Multiple Award Schedule Contract: TCT Technical Training, Inc., Contract Number GS-02F-9308C for the Period October 1, 1999 to September 30, 2004		
09/23/99	A995306	Preaward Audit of Multiple Award Schedule Contract: Action Target, Inc., Solicitation Number 7FXG-B3-8411-B		

FTS Internal Audits

05/26/99	A83020	Audit of Federal Technology Service Payments
08/31/99	A995194	Audit of FTS Local Telecommunications Services
09/17/99	A81548	Review of FTS Financial Management Systems
09/24/99	A995185	Review of the Federal Technology Service's Response to the Small Business Administration's Concerns Related to 8(a) Contracts Awarded Under the FAST Program in Kansas City
09/29/99	A995218	Audit of Federal Technology Service Information Technology Solutions Internal Controls

Appendix II–Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
Other Internal Audits				
04/15/99	A82709	Limited Audit of the Federal Supply Service’s “Consolidation Savings” and “Market Penetration” Performance Measures		
04/15/99	A995015	Review of the General Services Administration’s Delinquent Non-Federal Debt		
06/16/99	A995140	Review of Heartland Finance Center’s Handling of Allowance for Doubtful Accounts		
06/22/99	A995127	Review of Heartland Finance Center’s Delinquent Federal Accounts Receivable and Write-Offs		
07/15/99	A82706	PricewaterhouseCoopers LLP Management Letter, Fiscal Year 1998 Financial Statement Audit		
09/30/99	A995016	Security Weaknesses Place GSA’s Local Area Networks at Undue Risk		
Non-GSA Contract Audits				
06/15/99	A995223	Preaward Audit of Cost or Pricing Data: Shell Oil Company		

Appendix III—Audit Reports over 12 Months Old with Final Action Pending

Pursuant to Section 810, Prompt Resolution of Audit Recommendations, of the National Defense Authorization Act, (Public Law 104-106), this appendix identifies those audit reports where final actions remain open 12 months

after the report issuance date. The GSA Office of the Chief Financial Officer, Office of the Controller, furnished the following information.

Audits with Management Decisions Made after February 10, 1996 for Which No Final Action Has Been Completed

Date of Report	Audit Number	Title
Contract Audits		
08/15/96	A51827	Postaward Audit of Multiple Award Schedule Contract: Sybase, Inc., Contract Number GS00K92AGS5576 for the Period September 9, 1992 Through September 30, 1993
09/20/96	A61534	Preaward Audit of a Claim: Marino Construction Company, Contract Number GS05P90GBC0101
10/17/96	A53617	Postaward Audit of Multiple Award Schedule Contract: Cantwell-Cleary Co., Inc., Contract Number GS-02F-6071A for the Interim Period March 31, 1992 Through October 31, 1994
11/01/96	A21882	Postaward Audit of Multiple Award Schedule Contract: Hamilton Sorter Company, Inc., Contract Number GS-00F-07065 for the Period November 14, 1988 Through September 30, 1991
11/01/96	A31851	Postaward Audit of Multiple Award Schedule Contract: Hamilton Sorter Company, Inc., Contract Number GS-00F-02598 for the Period August 26, 1988 Through March 31, 1991
11/01/96	A31865	Postaward Audit of Multiple Award Schedule Contract: Hamilton Sorter Company, Inc., Contract Number GS-00F-02046 for the Period December 4, 1987 Through September 30, 1990
12/17/96	A70606	Postaward Audit of Travel Costs: Centel Federal Systems Corporation, Contract Number GS-00K-89AHD0007
01/10/97	A52159	Postaward Audit of Multiple Award Schedule Contract: Austin Computer Systems, Inc., Contract Number GS-00K-91-AGS-5201
02/06/97	A70622	Preaward Audit of Change Order Proposal: Turner Construction Company, Contract Number GS-02P-95-DTC-0014
03/17/97	A72433	Audit of Real Estate Tax Adjustments: L.A. World Trade Center Partnership and Royal Investment System Partnerships, Lease Number GS-09B-85563, Calendar Years 1989 Through 1996
03/21/97	A70632	Preaward Audit of Change Order Proposal: Expert Electric, Inc., Contract Number GS-02P-94-CUC-0033(N)

Appendix III—Audit Reports over 12 Months Old with Final Action Pending

Date of Report	Audit Number	Title
03/24/97	A72434	Audit of Real Estate Tax Adjustments: WRC Properties, Inc., Lease Number GS-09B-88163, Calendar Years 1990 Through 1996
03/24/97	A72435	Audit of Real Estate Tax Adjustments: WRC Properties, Inc., Lease Number GS-09B-91634, Calendar Years 1993 Through 1996
04/03/97	A72450	Preaward Audit of a Claim for Increased Costs: Azteca Construction, Inc., Subcontractor to Morse Diesel International, Inc., Contract Number GS-09P-95-KTC-0032
04/04/97	A72437	Audit of Real Estate Tax Adjustments: WRC Properties, Inc., Lease Number GS-09B-91267, Calendar Years 1993 Through 1995
04/04/97	A72436	Audit of Real Estate Tax Adjustments: WRC Properties, Inc., Lease Number GS-09B-90017, Calendar Years 1991 Through 1995
04/18/97	A70628	Postaward Audit of Multiple Award Schedule Contractor: Clayton Associates, Inc., Contract Number GS-07F-8188B, for the Interim Period June 1, 1994 Through January 31, 1997
04/24/97	A71212	Preaward Audit of Cost and Pricing Proposal: The Logistics Company, Inc., Task Order Request GSC-TFGE-97-2002
06/06/97	A73619	Preaward Audit of Cost or Pricing Data: Symbiont, Inc., RFP Number GSC-TFGD-97-1010
06/06/97	A72466	Limited Scope Preaward Audit of Proposed Overhead and Direct Labor Rates: Brayton & Hughes Design Studio, Solicitation Number GS-09P-95-KTC-0029
06/11/97	A61827	Postaward Audit of Multiple Award Schedule Contract: Alexander Manufacturing Company, Contract Number GS-07F-3956A for the Period February 1, 1992 Through October 31, 1995
06/16/97	A70927	Preaward Audit of Cost or Pricing Data: JIL Information Systems, Inc., Proposal No. GSC-TFGD-97-1012
06/17/97	A72464	Limited Scope Preaward Audit of Proposed Overhead and Direct Labor Rates: Moore Ruble Yudell, Solicitation Number GS-09P-95-KTC-0029
06/17/97	A72470	Limited Scope Preaward Audit of Proposed Overhead and Direct Labor Rates: Frederick Brown Associates, Solicitation Number GS-09P-95-KTC-0029
06/24/97	A70928	Preaward Audit of Cost or Pricing Data: Criticom, Inc., Solicitation No. GSC-TFGD-97-1014
06/25/97	A72445	Preaward Audit of a Claim for Increased Costs: Morse Diesel International, Inc., Contract Number GS-09P-95-KTC-0032

Appendix III—Audit Reports over 12 Months Old with Final Action Pending

Date of Report	Audit Number	Title
06/26/97	A72471	Limited Scope Preaward Audit of Proposed Overhead and Direct Labor Rates: Tsuchiyama & Kaino, Inc., Solicitation Number GS-09P-95-KTC-0029
06/26/97	A72465	Preaward Audit of a Claim for Increased Costs: Lawson Mechanical Contractors, Subcontractor to Morse Diesel International, Inc., Contract Number GS-09P-95-KTC-0032
06/27/97	A71811	Audit of Claim for Increased Costs, Miscellaneous Subcontractors to: Morse Diesel International, Inc., Contract Number GS06P94GYC0037
07/11/97	A71803	Audit of Claim for Increased Costs: Nicholson Construction Company, Contract Number GS06P94GYC0037
07/22/97	A71804	Audit of Claim for Increased Costs: Rodio/ICOS St. Louis Joint Venture, Subcontractor to Morse Diesel International, Inc., Contract Number GS06P94GYC0037
07/29/97	A61849	Postaward Audit of Multiple Award Schedule Contract: Hytorc, Division of Unex Corporation, Contract Number GS-06F-77977 for the Period November 1, 1989 Through October 31, 1994
07/30/97	A71819	Postaward Audit of Commercial Acquisition of Multiple Products Contract: Hytorc of Virginia, Inc., Contract Number GS-06F-78361 for the Period November 1, 1994 Through December 18, 1996
07/31/97	A71820	Audit of Claim for Increased Costs: Morse Diesel International, Inc., Contract Number GS06P94GYC0037
08/5/97	A73617	Refund from The Committee for Purchase From People Who Are Blind Or Severely Disabled, Agreement Number GS-02F-61511
08/22/97	A70646	Preaward Audit of a Delay Claim: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
08/28/97	A72463	Limited Scope Preaward Audit of Proposed Overhead and Direct Labor Rates: Gruen Associates, Solicitation Number GS-09P-95-KTC-0029
09/22/97	A70649	Preaward Audit of a Delay Claim: Consolidated Electric, Inc., Subcontractor to Beacon/Pro Con, Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
09/24/97	A71526	Price Adjustments on Multiple Award Schedule Contract: Domore Corporation, Contract Number GS-00F-5232A for the Interim Period December 1, 1997 Through January 31, 2001
10/02/97	A72478	Audit of Claim for Increased Costs: Gonzales Construction Company, Inc., Contract Number GS-08P-95-JAC-0001
10/23/97	A70655	Preaward Audit of a Delay Claim: Denron Plumbing and HVAC, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)

Appendix III—Audit Reports over 12 Months Old with Final Action Pending

Date of Report	Audit Number	Title
10/23/97	A72486	Audit of Claim for Increased Costs: Mountain Gravel & Construction Co., Subcontractor to Gonzales Construction Company, Inc., Contract Number GS-08P-95-JAC-0001
10/24/97	A70660	Preaward Audit of a Change Order Proposal: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
11/12/97	A70656	Preaward Audit of a Delay Claim: J.C. Higgins Corp., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
11/26/97	A22536	Postaward Audit of Multiple Award Schedule Contract: Ingres Corporation, Contract Number GS00K89AGS5589
11/26/97	A32476	Limited Audit of Government Billings: Ingres Corporation, Contract Number GS00K89AGS5589
12/10/97	A81512	Preaward Audit of a Claim for Increased Costs: Don-Lee, Inc., Subcontractor to D.L. Woods Construction Inc., Contract Number GS05P91GBC0057
12/24/97	A80602	Preaward Audit of a Delay Claim: Dan Lepore and Sons, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
01/12/98	A80604	Preaward Audit of a Delay Claim: Able Finishing, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
01/12/98	A80608	Preaward Audit of a Delay Claim: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
02/05/98	A80609	Preaward Audit of a Delay Claim: The Woodworks Architectural Millwork, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
02/11/98	A80607	Preaward Audit of a Claim: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
02/23/98	A82418	Preaward Audit of a Claim for Increased Costs: Walters & Wolf, Subcontractor to Hoffman Construction Company of Oregon, Contract Number GS-10P-94-LTC-0041
02/27/98	A83014	Audit of Claim for Increased Costs: Turner Construction Company, Contract Number GS-11P91AQC0060
03/05/98	A80612	Preaward Audit of a Claim: Beckman Construction Company, Contract Number GS-03P-92-CDC-0335
03/19/98	A81515	Audit of Claim for Increased Costs: Herman B. Taylor Construction Company, Contract Number GS-07P-92-HUC-0017

Appendix III—Audit Reports over 12 Months Old with Final Action Pending

Date of Report	Audit Number	Title
03/30/98	A81525	Audit of Real Estate Tax Escalations, American National Bank, Trustee, Lease Number GS-05B-14966, Tax Years 1992 Through 1995
04/09/98	A72448	Postaward Audit of Multiple Award Schedule Contract: Ungermann-Bass, Inc., Contract Number GS00K94AGS5367
04/13/98	A80621	Preaward Audit of a Claim: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
04/20/98	A81528	Audit of Real Estate Tax Adjustments: American National Bank, Trustee, Lease Number GS-05B-15448, Calendar Years 1994 Through 1996
04/27/98	A82423	Preaward Audit of a Claim for Increased Costs: Hoffman Construction Company of Oregon, Contract Number GS-10P-94-LTC-0041
04/29/98	A81510	Price Adjustments on Multiple Award Schedule Contract: The Worden Company, Contract Number GS-28F-2067D for the Interim Period May 1, 1998 Through August 31, 2000
04/30/98	A81533	Preaward Review of Multiple Award Schedule Contract: Outboard Marine Corporation, Solicitation Number 7FXG-U5-98-1901-B
05/27/98	A42146	Postaward Audit of Multiple Award Schedule Contract: Haworth, Incorporated, Contract Number GS-00F-07010
06/08/98	A80618	Postaward Audit of Recoverable Costs: Six World Trade Center, New York, NY, Lease Number GS-02B-15370
06/17/98	A83043	Preaward Audit of Architect and Engineering Services Contract: JVP Engineers, P.C., Solicitation Number GS11P98EGD0068
06/17/98	A82441	Preaward Audit of a Claim for Increased Costs: Morse Diesel International, Inc., Contract Number GS-09P-95-KTC-0010
06/24/98	A81535	Audit of Real Estate Tax Adjustments: Riggs National Bank of Washington, DC, Trustee for Multi Employer Property Trust (MEPT), Lease Number GS-05B-14919, Calendar Years 1992 Through 1997
06/29/98	A80632	Preaward Audit of a Change Order Proposal: Ava Shypula Consulting, Inc., Contract Number GS-02P-92-CUC-0028
07/02/98	A81526	Postaward Audit of Overbillings, Multiple Award Schedule Contract: The Worden Company, Contract Number GS-28F-2067D for the Interim Period March 7, 1996 Through December 16, 1997
07/17/98	A60934	Postaward Audit of Multiple Award Schedule Contract: Interface Flooring Systems, Inc., Contract Number GS-00F-0002A for the Interim Period October 8, 1992 Through February 28, 1997

Appendix III—Audit Reports over 12 Months Old with Final Action Pending

Date of Report	Audit Number	Title
07/24/98	A82415	Preaward Audit of a Claim for Increased Costs: Western Tile and Marble Contractors, Inc., Subcontractor to Hoffman Construction Company of Oregon, Contract Number GS-10P-94-LTC-0041
08/07/98	A21578	Postaward Audit of Multiple Award Schedule Contract: Shaw-Walker Company, Contract Number GS-00F-94175
08/07/98	A10830	Postaward Audit of Multiple Award Schedule Contract: Shaw-Walker Company, Contract Number GS-00F-76677
08/12/98	A82451	Preaward Audit of a Claim for Increased Costs: Thermal Management, Inc., Contract Number GS05P95GBC0004
08/12/98	A82452	Audit of Termination Settlement Proposal: Thermal Management, Inc., Contract Number GS05P95GBC0004
09/04/98	A90302	Postaward Audit of Multiple Award Schedule Contract: Westinghouse Furniture Systems, Contract Number GS-00F-76574
09/22/98	A80931	Preaward Review of Multiple Award Schedule Contract for the Extension Period April 1, 1999 Through March 31, 2004: Computer Associates International, Inc., Contract Number GS-35F-5169H
09/24/98	A80934	Preaward Audit of Multiple Award Schedule Contract: Simple Green, a Division of Sunshine Makers, Inc., Solicitation Number TFTP-97-SC-7906B
09/24/98	A82456	Audit of Termination Settlement Proposal: Witherington Construction Corporation, Contract Number GS-07P-95-HUC-0068
09/29/98	A82121	Interim Postaward Audit of Multiple Award Schedule Contract: Clark Material Handling Company, Contract Numbers GS-07F-5850A and GS-07F-89940

Appendix III—Audit Reports over 12 Months Old with Final Action Pending

Date of Report	Audit Number	Title	Projected Final Action Date
Internal Audits			
03/27/96	A43005	Audit of GSA's Aircraft Management Program	10/15/99
03/27/96	A62424	Audit of Criminal History Background Checks for Child Care Center Employees	12/15/99
03/29/96	A42720	Audit of Accounting and Billing Controls Over the Public Buildings Service, National Capital Region's Reimbursable Work Authorizations	10/15/99
08/27/96	A62448	Audit of Background Checks on Contractor Personnel	12/15/99
12/02/96	A63019	Audit of the PAPCAP Price Adjustments	10/15/99
01/28/97	A63023	Audit of the National Capital Region's Emergency Support Function	10/15/99
03/26/97	A61247	Review of the Public Buildings Service Debarment Program	01/15/00
07/11/97	A60645	Audit of the Federal Protective Service's Criminal Investigation Program	01/15/00
09/26/97	A70627	Audit of Real Estate Tax and Janitorial Service Contract Payments	11/15/99
01/23/98	A70302	Management Control Review, Public Buildings Service, Property Management IMPAC Credit Card Program	12/15/99
01/30/98	A72443	Audit of the Megacenter Program, Federal Protective Service, Public Buildings Service	06/15/00
03/12/98	A72473	Audit of Guard Service Contract Awards, Federal Protective Service, Pacific Rim Region	12/15/99
03/30/98	A83007	Follow-up Review of the Contract Workload Management	12/15/00
06/23/98	A70924	Audit of Industrial Funding Fee, Federal Supply Service, Travel Management Center Program	01/15/00
08/31/98	A83307	Audit of the FSS's Efforts to Place Multiple Award Schedule Items on GSA Advantage	11/15/99
09/14/98	A70642	Audit of The Federal Protective Service's Program for Upgrading Security at Federal Facilities	01/15/00
09/24/98	A83602	GSA's Information Systems Security Has Not Kept Pace With Increasing Internet and Intranet Risks	01/15/00

Appendix III–Audit Reports over 12 Months Old with Final Action Pending

Date of Report	Audit Number	Title	Projected Final Action Date
09/29/98	A82410	Management Control Review of Conference Site Selections	10/15/99
09/30/98	A72705	Arthur Andersen LLP, Fiscal Year 1997 Comments and Suggestions for Consideration (Management letter)	02/15/00

Appendix IV—Delinquent Debts

The GSA Office of the Chief Financial Officer provided the following information.

GSA Efforts to Improve Debt Collection

During the period April 1, 1999 through September 30, 1999, GSA efforts to improve debt collection and reduce the amount of debt written off as uncollectible focused on upgrading the collection function and enhancing debt management. These activities included the following:

- From April 1, 1999 to September 30, 1999, the GSA Finance Centers continued to refer delinquent non-Federal claims to the U.S. Department of the Treasury (Treasury) for collection cross-servicing. FY 1999 collections on these claims, to date, exceed \$12 million. Administrative offsets on over 1,300 claims have resulted in an additional collection of \$3.4 million. GSA also collects non-Federal claims using Pre-Authorized Debits (PADs). From April 1, 1999 to September 30, 1999, 27 PADs totaling \$5,640 were issued.
- GSA continues to improve its new Accounts Receivable Claims System (ARCS). The use of this system will improve tracking, follow-up, referral, and reporting of claim functions. ARCS also allows multiple users to simultaneously access claims data. The system was enhanced to handle claims related to the collection of past due industrial funding fees owed by contractors.
- In April 1999, an Inspector General audit of the Heartland Finance Center's non-Federal claims collection process disclosed that the Center was in compliance with all requirements of the Debt Collection Improvement Act.
- Persistent claims coordination efforts among regional contracting officers, Finance Center personnel, and Treasury claims offset personnel continue to strengthen our collection efforts. As a result, our Federal debt collections are taking less time and allowing us to dedicate more resources to non-Federal collection.
- Our increased activity on Reimbursable Work Authorizations collections has resulted in resolving delinquent bills. We have increased the number and dollar amount of billings under the Memorandum of Understanding between the Federal Telecommunications Service and the Defense Finance and Accounting Service. In addition, we have increased the collection of outstanding accounts receivable from the Department of Defense through the manual On-line Payment and Collection system.
- We are continuing to work with the Federal Supply Service to collect \$11.4 million in delinquent billings from the District of Columbia Government.

Non-Federal Accounts Receivable

	As of April 1, 1999	As of September 30, 1999	Difference
Total Amounts Due GSA	\$28,048,802	\$38,843,640	\$10,794,838
Amount Delinquent	\$18,388,523	\$18,601,440	\$212,917
Total Amount Written Off as Uncollectible Between 4/1/99 and 9/30/99	\$2,903,092		

Appendix V—Reporting Requirements

The table below cross-references the reporting requirements prescribed by the Inspector General Act of 1978, as amended, to the specific pages where they are addressed. The information requested by the Congress in Senate

Report No. 96-829 relative to the 1980 Supplemental Appropriations and Rescission Bill and the National Defense Authorization Act is also cross-referenced to the appropriate page of the report.

Requirement	Page
Inspector General Act	
Section 4(a)(2) - Review of Legislation and Regulations	29
Section 5(a)(1) - Significant Problems, Abuses, and Deficiencies.	2, 14, 20
Section 5(a)(2) - Recommendations with Respect to Significant Problems, Abuses, and Deficiencies	2, 14, 20
Section 5(a)(3) - Prior Recommendations Not Yet Implemented	41
Section 5(a)(4) - Matters Referred to Prosecutive Authorities.	36
Sections 5(a)(5) and 6(b)(2) - Summary of Instances Where Information Was Refused.	None
Section 5(a)(6) - List of Audit Reports.	44
Section 5(a)(7) - Summary of Each Particularly Significant Report.	2, 14, 20
Section 5(a)(8) - Statistical Tables on Management Decisions on Questioned Costs	35
Section 5(a)(9) - Statistical Tables on Management Decisions on Recommendations That Funds Be Put to Better Use	34
Section 5(a)(10) - Summary of Each Audit Report over 6 Months Old for Which No Management Decision Has Been Made	None
Section 5(a)(11) - Description and Explanation for Any Significant Revised Management Decision	None
Section 5(a)(12) - Information on Any Significant Management Decisions with Which the Inspector General Disagrees.	None
Senate Report No. 96-829	
Resolution of Audits	33
Delinquent Debts	62
National Defense Authorization Act	54

Notes
